

v. Meku rFkk  
**Andaman And**



fudk&ckj jkti =  
**Nicobar Gazette**

असाधारण  
EXTRAORDINARY  
प्राधिकार से प्रकाशित  
Published by Authority

---

सं. 296, पोर्ट ब्लेयर, मंगलवार, 21 नवम्बर, 2017  
No. 296, Port Blair, Tuesday, November 21, 2017

---

F. No. 6-9/2016-Legal  
अण्डमान तथा निकोबार प्रशासन  
**ANDAMAN AND NICOBAR ADMINISTRATION**  
सचिवालय / SECRETARIAT

**NOTIFICATION**

Port Blair, dated the 21<sup>st</sup> November, 2017

No. 288/2017/F. No. 6-9/2016-Legal (Vol. VII).— The following Act, published in the Gazette of India, Extraordinary, Part II, and Section (I) is hereby reproduced below for information of General Public.

Sd./-  
(Rizwanullah)  
Deputy Secretary (Law)

**THE INTEGRATED GOODS AND SERVICES TAX (EXTENSION  
TO JAMMU AND KASHMIR) ACT, 2017**

AN

ACT

*to provide for the extension of the Integrated Goods and Services Tax Act, 2017  
to the State of Jammu and Kashmir.*

BE it enacted by Parliament in the Sixty-eighth Year of the Republic of India as follows :—

**1. (1)** This Act may be called the Integrated Goods and Services Tax (Extension to Jammu and Kashmir) Act, 2017.

Short title and  
commencement.

**(2)** It shall be deemed to have come into force on the 8<sup>th</sup> day of July, 2017.

13 of 2017.

**2. (1)** The Integrated Goods and Services Tax Act, 2017 (hereinafter referred to as the principal Act) and all rules, notifications, schemes and orders made thereunder by the Central Government are hereby extended to, and shall be in force in, the State of Jammu and Kashmir.

Extension and  
amendment of  
Integrated  
Goods and  
Services Tax  
Act, 2017.

(2) With effect from the date of commencement of this Act, in the principal Act, in section 1, in sub-section (2), the words “except the State of Jammu and Kashmir” shall be omitted.

Repeal  
saving

and

**3.** (1) The Integrated Goods and Services Tax (Extension to Jammu and Kashmir) Ordinance, 2017 is hereby repealed. Ord. 4 of 2017.

(2) Notwithstanding such repeal, anything done or any action taken under the said Ordinance shall be deemed to have been done or taken under the corresponding provisions of this Act.

—————

THE INTEGRATED GOODS AND SERVICES TAX (EXTENSION TO  
JAMMU AND KASHMIR) ACT, 2017

ASSENTED TO  
ON 23<sup>rd</sup> AUGUST, 2017  
ACT No. 27 OF 2017